

Amendments to and Listing of the Claims:

Please amend claims 1 and 2 and add new claim 3 so that the claims read as follows:

1. (currently amended) A lubricating oil composition for transmissions which comprises (A) a mineral lubricating oil having a kinematic viscosity of from 2.3 to 3.4 mm²/s at 100°C and %Cp of 70 or higher defined by ASTM D 3238, as a base oil, (B) a phosphorus compound in an amount of from 0.025 to 0.05 percent by mass in terms of phosphorus based on the total mass of said composition, and (C) a viscosity index improver comprising a dispersion type- or non-dispersion type-polymethacrylate having a number average molecular weight of from 5,000 to 35,000 in such an amount that said composition has a kinematic viscosity of from 5.0 to 6.0 mm²/s, sulfur being contained in an amount of 0.15 percent by mass or less in said composition.

2. (currently amended) The lubricating oil composition for transmissions according to claim 1 which comprises (A) a mineral lubricating oil having a kinematic viscosity of from 2.5 to 3.3 mm²/s at 100°C and a %Cp of from 73 [[74]] to 82 defined by ASTM D 3238, as a base oil, (B) a phosphorus compound in an amount of from 0.03 to 0.035 percent by mass in terms of phosphorus based on the total mass of said composition, and (C) a viscosity index improver comprising a dispersion type- or non-dispersion type-polymethacrylate having a number average molecular weight of from 5,000 to 35,000 in such an amount that said composition has a kinematic viscosity of from 5.0 to 6.0 mm²/s, sulfur being contained in an amount of from 0.05 to 0.14 percent by mass in said composition.

3. (new) The lubricating oil for transmissions according to claim 1, wherein the mineral lubricating oil has a %Cp of 71 or higher defined by ASTM D 3238.